

These are some frequently asked questions that you may need to know about Occupational Tax Certificates and other business related subjects.

Q. Who Issues Business Licenses?

A. The City of Dalton does not issue business licenses, our current method of taxation is Occupation Tax

Q. Does The County of Whitfield Issue Business Licenses?

A. Not at this time.

Q. What is the process of obtaining an Alcohol Beverage License?

A. On The Internet Go to: www.cityofdaltonga.gov or in person: Pick up a complete instruction packet at The Office of the City Clerk, Dalton City Hall, 300 West Waugh Street 1st Floor West.

Q. Who should I contact if I have questions regarding a new or existing alcohol license?

A. You should contact the City Clerk's Office at 706.529.2490

Q. How do I Obtain an Occupational Tax Certificate?

A. You can contact the City Clerk's office by phone, fax, mail, or Internet if you have questions concerning your new or existing City of Dalton Occupational Tax Certificate.

Q. What happens when I come in to Apply for a new occupational tax certificate?

A. You will be asked to complete an Occupational Tax certificate return. After approval you can come and pick up your certificate or we will send it to the mailing address on the return.

Q. May I apply for a new Occupational Tax Certificate by mail?

A. Yes, fully complete, sign and date the Return. Applications received through the mail require more time to process because zoning requirements also have to be completed. We will then send you a bill in the mail.

Q. How much does it cost to obtain an Occupational Tax Certificate?

A. THE COST OF AN OCCUPATIONAL TAX CERTIFICATE IS AS FOLLOWS:

- \$100.00 Administrative Fee plus
- (1) for the First 25 Employees = \$20.00 per Employee
- (2) for the next 25 Employees = \$18.00 per Employee
- (3) for the next 50 Employees = \$16.00 per Employee
- (4) for the next 100 Employees = \$14.00 per Employee
- (5) for the next 300 Employees = \$13.00 per Employee
- (6) for Each Additional Employee = \$12.00 per Employee

In the Event a Business Starts after July 1st, the per Employee Tax Will Only Be 50% of the Tax Imposed for the Entire Year.

All Payments are accepted at the Clerk's Office, Dalton City Hall 300 West Waugh Street 1st Floor

West. The Clerk's office accepts Cash, Money Orders and Checks.

Q. What is my Occupational Tax based on?

A. Your tax is based upon the number of employees from your business.

Q. My business is in Georgia, but not in Dalton; do I need an Occupational Tax Certificate to operate in Dalton?

A. Current state law mandates that you register your business in the municipality or jurisdiction where it is located. This registration allows your business to operate statewide. (Businesses located outside Georgia must register in each municipality or jurisdiction where they have a business location.)

Q. How can I find out if my business is located within the City of Dalton's corporate limits?

A. To verify that your business is located within the City of Dalton's corporate limits, please call the Building Inspectors Office at 706.278.6936

Q. I changed the name of my business and/or location during the past year. How can I update my Occupational Tax Certificate?

A. It is important to notify the City Clerk's Office as soon as possible, when adding or changing any business names or locations. There is no charge to change your business name. However, location changes within the city limits of Dalton requires a written request for zoning approval.

Q. My business ownership status has changed (became a corporation, changed from partnership to sole proprietorship, etc.); do I need to contact your office?

A. Yes: A letter stating so has to be submitted to the city clerk's office and the new owner must complete an NEW Occupational Tax Certificate Return to apply for the new business. You can not transfer an occupational tax certificate from one person to another.

Q. I have multiple businesses located within the City of Dalton. Do I pay a fee for each?

A. Yes: each business location must pay all applicable fees.

Q. What is the penalty, if my renewal is not filed by the deadline of November 15th?

A. An individual, business or practitioner who fails or refuses to make a timely or truthful tax return shall be subject to suspension of the taxpayer's right to conduct business in the city.

Q. What is the penalty, if my payment is not made by the deadline of April 1st?

A. Your business is subject to a 10% penalty of your total license fee plus interest at 1 1/2% per month, if paid after April 1st